

Accounting Cycle Review: Problem A

This problem is designed to enable you to apply the knowledge you have acquired in the preceding chapters. In accounting, the ultimate test is being able to handle data in real-life situations. This problem will give you valuable experience.



CHART OF ACCOUNTS

Assets		Revenue	
111	Cash	411	Income from Services
112	Accounts Receivable	412	Concessions Income
114	Prepaid Insurance		
121	Land	Expenses	
122	Building	511	Pool Maintenance Expense
123	Accumulated Depreciation, Building	512	Wages Expense
124	Pool/Slide Facility	513	Advertising Expense
125	Accumulated Depreciation, Pool/Slide Facility	514	Utilities Expense
126	Pool Furniture	515	Interest Expense
127	Accumulated Depreciation, Pool Furniture	517	Insurance Expense
		518	Depreciation Expense, Building
		519	Depreciation Expense, Pool/Slide Facility
		520	Depreciation Expense, Pool Furniture
		522	Miscellaneous Expense
Liabilities			
221	Accounts Payable		
222	Wages Payable		
223	Mortgage Payable		
Owner's Equity			
311	L. Judar, Capital		
312	L. Judar, Drawing		
313	Income Summary		

You are to record transactions in a two-column general journal. Assume that the fiscal period is one month. You will then be able to complete all of the steps in the accounting cycle.

When you are analyzing the transactions, think them through by visualizing the T accounts or by writing them down on scratch paper. For unfamiliar types of transactions, specific instructions for recording them are included. However, reason them out for yourself as well. Check off each transaction as it is recorded.

- July
- 1 Judar deposited \$135,000 in a bank account for the purpose of buying Blast Off! The business is a recreation area offering three large waterslides (called "tubes")—one children's slide, an inner tube run, and a looping extreme slide.
 - 2 Bought Blast Off! in its entirety for a total price of \$540,800. The assets include pool furniture, \$3,800; the pool/slide facility (includes filter system, pools, pump, and slides), \$148,800; building, \$96,200; and land, \$292,000. Paid \$120,000 down and signed a mortgage note for the remainder.
 - 2 Received and paid the bill for a one-year premium for insurance, \$12,240.

(Continued)

Accounting Cycle Review Problem A Answer Key

Thomas J. Beirne, Henry Dauderis



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The Accounting Cycle Susan Hermanson, James Don Edwards, Roger Hermanson, 2023-04-04 A current fully up to date primer taken from a leading accounting series that went through eleven editions Just right for those whose accounting skills are rusty or others who need to understand the basics

Financial Accounting using IFRS M.H. Franco Wong, Michelle Hanlon, Robert Magee, Glenn Pfeiffer, 2025-08-14 We wrote this book to equip students with the accounting techniques and insights necessary to succeed in today's global business environment It reflects our combined experience in teaching financial accounting to students at all levels and in several countries For anyone who pursues a career in business the ability to read analyse and interpret published financial reports is an essential skill Financial Accounting using IFRS is written for future business leaders who want to understand how financial statements are prepared and how the information in published financial reports is used by investors creditors financial analysts and managers Our goal is to provide the most engaging relevant and accessible textbook available

TARGET AUDIENCE Financial Accounting using IFRS is intended for use in the first financial accounting course at either the undergraduate or graduate level at universities that want to teach IFRS U S GAAP is not covered This book balances the preparation of financial statements with their analysis and interpretation This book accommodates mini courses lasting only a few days as well as extended courses lasting a full semester Financial Accounting using IFRS is real world oriented and focuses on the most salient aspects of accounting It teaches students how to read analyse and interpret financial accounting data to make informed business decisions To that end it consistently incorporates real company data both in the body of each chapter and throughout the assignment material

College Accounting Douglas J. McQuaig, Patricia A. Bille, 2006-10

Understanding Financial Accounting Christopher D. Burnley, 2022-01-10 Understanding Financial Accounting 3rd Canadian Edition presents a fresh approach to teaching introductory financial accounting through a blended conceptual and technical perspective that demonstrates how to apply course information to students everyday lives and future careers To develop a deeper understanding of course concepts students work through high quality assessment at varying levels helping them learn more efficiently and create connections between topics and real world application There are also a variety of hands on Excel and data analytics activities that help students learn how to solve business problems within the accounting context With Understanding Financial Accounting students will remain engaged on track and develop the key skills they need for future academic and career success

Financial Accounting Thomas J. Beirne, Henry Dauderis, 1991

Accounting Cycle Exercises IV, **Intermediate Accounting** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-03-15 Synopsis INTERMEDIATE ACCOUNTING by Kieso Weygandt and Warfield is quite simply the standard by which all other intermediate accounting texts are measured Through thirty years and twelve best selling editions the text has built a reputation for accuracy comprehensiveness and student success

Accounting Principles, Volume 1 Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, Barbara

Trenholm, Valerie Warren, Lori Novak, 2019-01-29 Our top selling introductory accounting product Accounting Principles helps students succeed with its proven pedagogical framework technical currency and an unparalleled robust suite of study and practice resources It has been praised for its outstanding visual design excellent writing style and clarity of presentation The new eighth edition provides more opportunities to use technology and new features that empower students to apply what they have learned in the classroom to the world outside the classroom *Basics of Bookkeeping* J. Bouwer, M.

Schauten, 2019-11-12 A knowledge of bookkeeping and a basic understanding of the balance sheet income statement and cash flow statement are indispensable to education in business and economics Basics of Bookkeeping meets the needs of accounting students and practitioners in understanding the complexities of the subject After a brief study in elementary accounting the authors introduce the basics of cost accounting financial accounting and financial management The book provides a practical approach and each new topic is followed by simple examples With its concise approach this textbook will be valued by students with no background in accounting and finance A companion website featuring extra exercises and multiple choice questions can be found at www.bookkeeping.noordhoff.nl *Intermediate Accounting, Volume 2* Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Irene M. Wiecek, Bruce J. McConomy, 2019-04-08 Intermediate Accounting 12th Edition Volume 2 continues to be the number one intermediate accounting resource in the Canadian market Viewed as the most reliable resource by accounting students faculty and professionals this course helps students understand prepare and use financial information by linking education with the real world accounting environment This new edition now incorporates new data analytics content and up to date coverage of leases and revenue recognition

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Table of Contents Accounting Cycle Review Problem A Answer Key

1. Understanding the eBook Accounting Cycle Review Problem A Answer Key
 - The Rise of Digital Reading Accounting Cycle Review Problem A Answer Key
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Cycle Review Problem A Answer Key
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Cycle Review Problem A Answer Key
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Cycle Review Problem A Answer Key
 - Personalized Recommendations
 - Accounting Cycle Review Problem A Answer Key User Reviews and Ratings
 - Accounting Cycle Review Problem A Answer Key and Bestseller Lists

5. Accessing Accounting Cycle Review Problem A Answer Key Free and Paid eBooks
 - Accounting Cycle Review Problem A Answer Key Public Domain eBooks
 - Accounting Cycle Review Problem A Answer Key eBook Subscription Services
 - Accounting Cycle Review Problem A Answer Key Budget-Friendly Options
6. Navigating Accounting Cycle Review Problem A Answer Key eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Cycle Review Problem A Answer Key Compatibility with Devices
 - Accounting Cycle Review Problem A Answer Key Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Cycle Review Problem A Answer Key
 - Highlighting and Note-Taking Accounting Cycle Review Problem A Answer Key
 - Interactive Elements Accounting Cycle Review Problem A Answer Key
8. Staying Engaged with Accounting Cycle Review Problem A Answer Key
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Cycle Review Problem A Answer Key
9. Balancing eBooks and Physical Books Accounting Cycle Review Problem A Answer Key
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Cycle Review Problem A Answer Key
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Cycle Review Problem A Answer Key
 - Setting Reading Goals Accounting Cycle Review Problem A Answer Key
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Cycle Review Problem A Answer Key
 - Fact-Checking eBook Content of Accounting Cycle Review Problem A Answer Key
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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